GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2190
ANSWERED ON:28.07.2017
GST on Branded Rice
Chandumajra Shri Prem Singh

Will the Minister of FINANCE be pleased to state:

(a) whether a branded rice selling company is exempted from paying Goods and Services Tax (GST);

(b) if so, the details thereof and the reasons therefor; and

(c) the reaction of the Government thereto?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a), (b) and (c): Rice put up in unit container and bearing a registered brand name attracts 5% GST. For this purpose, registered brand name has been defined to mean brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.
However, if the brand name or trade name is not registered under the Trade Marks Act, 1999 the GST rate is Nil.
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